

Glossary of Terms

- **Personnel Services** - All compensation for the direct labor of persons employed with the County. Salaries and wages paid to employees for full- and part-time work, to include overtime and similar compensation. Fringe benefits include the employer's portion of FICA, retirement, health and life insurance.
- **Contractual Services** - Services acquired from outside sources. Purchase of the service is on a fee basis or a fixed time contract basis.
- **Internal Services** - Charges from an Internal Service Activity to other activities of the local government for the use of intragovernmental services. Internal Services are defined as automotive/motor pool, central store, and copier usage.
- **Other Charges** - Includes payments for heat, electricity, water, solid waste, and sewer services; payments for postal, messenger and telecommunications; payments for professional development; and payments for miscellaneous items such as dues and memberships.
- **Materials and Supplies** - Includes articles and commodities that are consumed or materially altered when used, and minor equipment that is not capitalized. Examples include: office supplies, food and food service supplies, medical and laboratory supplies, books and subscriptions, linen supplies, fuel, lubricants, police supplies, guns and ammunition, etc.
- **Leases and Rentals** - Includes leases and rentals of buildings and equipment.
- **Capital Outlay** - Outlays that result in the acquisition of or additions to capital assets. It includes the purchase of assets, both replacement and/or additional.
- **Grant Activity** - Includes both Federal and State grants to be used for a specific purpose.
- **Contributions** - Includes payments to agencies or organizations for the benefit of the community.
- **Charge-outs** - Certain activities charge for the services they provide. The charge-outs for those services are included in this category.